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Amendments to the Claims:

This listing of claims replaces all prior versions and listings of claims in the application:

Listing of Claims:

1-28. (Canceled)

29. (Currently Amended) A method of manufacturing a semiconductor device, comprising:

forming a thin film transistor over a substrate;

forming a first insulating film covering the thin film transistor;

forming a contact hole by etching the first insulating film;

forming a metal wiring on the first insulating film, wherein the metal wiring is electrically connected to the thin film transistor;

forming a second insulating film on the first insulating film and the metal wiring by eoating;

etching the second insulating film on the metal wiring to expose a surface of the metal wiring wherein the second insulating film has a curved surface at a sidewall portion of the metal wiring; and

forming a pixel electrode on the second insulating film, wherein the pixel electrode is in contact with the metal wiring.

30. (Currently Amended) A method of manufacturing a semiconductor device according to claim 29, wherein the second insulating film is formed by coating and the coating is performed by rotating the substrate at a rotation number of 100 to 2000 rpm.

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31. (Original) A method of manufacturing a semiconductor device according to claim 29, wherein the semiconductor device is at least one selected from the group consisting of a personal computer, a video camera, a mobile computer, a goggle-type display, a player using a recording medium, digital camera, and a projector.

32. (Currently Amended) A method of manufacturing a semiconductor device, comprising:

forming a thin film transistor and a capacitor element over a substrate;

forming an insulating film covering the thin film transistor and the capacitor element;

forming a contact hole by etching the insulating film;

forming a first metal wiring and a second metal wiring on the insulating film, wherein the first metal wiring and the second metal wiring are electrically connected to the thin film transistor and the capacitor element, respectively;

forming a second insulating film on the first insulating film, on the first metal wiring and on the second metal wiring by coating;

etching the second insulating film on the first metal wiring and the second metal wiring to expose a surface of the first metal wiring and the second metal wiring; and

forming a pixel electrode on the second insulating film, wherein the pixel electrode is in contact with the first metal wiring and the second metal wiring.

- 33. (Currently Amended) A method of manufacturing a semiconductor device according to claim 32, wherein the second insulating film is formed by coating and the coating is performed by rotating the substrate at a rotation number of 100 to 2000 rpm.
- 34. (Original) A method of manufacturing a semiconductor device according to claim 32, wherein the semiconductor device is at least one selected from the group consisting of a personal computer, a video camera, a mobile computer, a goggle-type display, a player using a recording medium, digital camera, and a projector.

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35. (Currently Amended) A method of manufacturing a light emitting device, comprising:

forming a thin film transistor and a capacitor element over a substrate; forming an insulating film covering the thin film transistor and the capacitor element; forming a contact hole by etching the insulating film;

forming a first metal wiring and a second metal wiring on the insulating film, wherein the first metal wiring and the second metal wiring are electrically connected to the thin film transistor and the capacitor element, respectively;

forming a second insulating film on the first insulating film, on the first metal wiring and on the second metal wiring by coating;

etching the second insulating film on the first metal wiring and the second metal wiring to expose a surface of the first metal wiring and the second metal wiring; and

forming a pixel electrode on the second insulating film, wherein the pixel [[30]] electrode is in contact with the first metal wiring and the second metal wiring.

- 36. (Currently Amended) A method of manufacturing a light emitting device according to claim 35, wherein the second insulating film is formed by coating and the coating is performed by rotating the substrate at a rotation number of 100 to 2000 rpm.
- 37. (Original) A method of manufacturing a light emitting device according to claim 35, wherein the light emitting device is incorporated in at least one selected from the group consisting of a personal computer, a video camera, a mobile computer, a goggle-type display, a player using a recording medium, digital camera, and a projector.

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38-49. (Canceled)

50. (Currently Amended) A method of manufacturing a semiconductor device, comprising:

forming a thin film transistor over a substrate;

forming a first insulating film covering the thin film transistor;

forming a contact hole by etching the first insulating film;

forming a metal wiring on the first insulating film, wherein the metal wiring is electrically connected to the thin film transistor;

forming a second insulating film on the first insulating film and the metal wiring-by eoating, wherein the second insulating film has a lower viscosity than the first insulating film;

etching the second insulating film on the metal wiring to expose a surface of the metal wiring; and

forming a pixel electrode on the second insulating film, wherein the pixel electrode is in contact with the metal wiring.

- 51. (Currently Amended) A method of manufacturing a semiconductor device according to claim 50, wherein the second insulating film is formed by coating and the coating is performed by rotating the substrate at a rotation number of 100 to 2000 rpm.
- 52. (Previously Presented) A method of manufacturing a semiconductor device according to claim 50, wherein the second insulating film comprises one or a plurality of kinds of materials selected from the group consisting of polyimide, acrylic resin, polyamide, polyimideamide, and benzocylobutene.
- 53. (Previously Presented) A method of manufacturing a semiconductor device according to claim 50, wherein the semiconductor device is at least one selected from the group consisting

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of a personal computer, a video camera, a mobile computer, a goggle-type display, a player using a recording medium, digital camera, and a projector.

54. (Currently Amended) A method of manufacturing a light emitting device, comprising:

forming a thin film transistor over a substrate;

forming a first insulating film covering the thin film transistor;

forming a contact hole by etching the first insulating film;

forming a metal wiring on the first insulating film, wherein the metal wiring is electrically connected to the thin film transistor;

forming a second insulating film on the first insulating film and the metal wiring by eoating, wherein the second insulating film has a lower viscosity than the first insulating film;

etching the second insulating film on the metal wiring to expose a surface of the metal wiring; and

forming a pixel electrode on the second insulating film, wherein the pixel electrode is in contact with the metal wiring.

- 55. (Currently Amended) A method of manufacturing a light emitting device according to claim 54, wherein the second insulating film is formed by coating and the coating is performed by rotating the substrate at a rotation number of 100 to 2000 rpm.
- 56. (Previously Presented) A method of manufacturing a light emitting device according to claim 54, wherein the second insulating film comprises one or a plurality of kinds of materials selected from the group consisting of polyimide, acrylic resin, polyamide, polyimideamide, and benzocylobutene.
- 57. (Previously Presented) A method of manufacturing a light emitting device according to claim 54, wherein the light emitting device is incorporated in at least one selected from the

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group consisting of a personal computer, a video camera, a mobile computer, a goggle-type display, a player using a recording medium, digital camera, and a projector.

58. (New) A method of manufacturing a semiconductor device according to claim 29, wherein the second insulating film comprises one or a plurality of kinds of materials selected from the group consisting of polyimide, acrylic resin, polyamide, polyimideamide, and benzocylobutene.

- 59. (New) A method of manufacturing a semiconductor device according to claim 32, wherein the second insulating film comprises one or a plurality of kinds of materials selected from the group consisting of polyimide, acrylic resin, polyamide, polyimideamide, and benzocylobutene.
- 60. (New) A method of manufacturing a light emitting device according to claim 35, wherein the second insulating film comprises one or a plurality of kinds of materials selected from the group consisting of polyimide, acrylic resin, polyamide, polyimideamide, and benzocylobutene.
 - 61. (New) A method of manufacturing a semiconductor device, comprising: forming a thin film transistor over a substrate; forming a first insulating film covering the thin film transistor; forming a contact hole by etching the first insulating film;

forming a metal wiring on the first insulating film, wherein the metal wiring is electrically connected to the thin film transistor;

forming a second insulating film on the first insulating film and the metal wiring; etching the second insulating film on the metal wiring to expose a surface of the metal wiring wherein the second insulating film has at least a portion that is thinner than a film thickness of the metal wiring; and

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forming a pixel electrode on the second insulating film, wherein the pixel electrode is in contact with the metal wiring.

62. (New) A method of manufacturing a semiconductor device according to claim 61, wherein the second insulating film is formed by coating and the coating is performed by rotating the substrate at a rotation number of 100 to 2000 rpm.

63. (New) A method of manufacturing a light emitting device according to claim 61, wherein the second insulating film comprises one or a plurality of kinds of materials selected from the group consisting of polyimide, acrylic resin, polyamide, polyimideamide, and benzocylobutene.

64. (New) A method of manufacturing a semiconductor device according to claim 61, wherein the semiconductor device is at least one selected from the group consisting of a personal computer, a video camera, a mobile computer, a goggle-type display, a player using a recording medium, digital camera, and a projector.